

Questionnaire for the Members of the Audit Committee

| | Question | Response |
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| 1 | How do you think the Audit Committee has performed over the course of the year? | <p>1. Good</p> <p>2. As well as can be expected</p> <p>3. Overall the members of the committee have been very effective and asked lots of questions to ensure that they understand all the papers coming to the committee.</p> <p>4. Middling. Not bad! But we have not used our potential to review matters and issues strategically to ensure better outcomes in the future.</p> <p>5. 6 out of 10; a useful forum for reviewing reports from internal and external auditors, but less effective at steering work towards key areas for Council strategy.</p> |
| 2 | <p>Audit Committee agendas:</p> <p>a) Is the content relevant?</p> <p>b) If not, what subjects would you like to see included?</p> <p>c) View on the number of items included</p> | <p>1.</p> <p>a) Yes</p> <p>2.</p> <p>a) Most of the content is relevant, but as SDC does not work to an ISO standard it's difficult to judge "best endeavours".</p> <p>b) More on purchasing smaller items.</p> <p>c) About right</p> <p>3.</p> <p>a) Yes</p> <p>4. The content is relevant. However, it feels narrow. I would like subjects included in accordance with their status as strategic challenges at the Council, not just line by line KPIs, but proper open discussions to help the Council perform better in the future, particularly given the constraints both financial and in staffing. Frankly I don't mind how long the meetings are. It's only a few times a year and the Council as well as the taxpayer deserve our proper and full attention.</p> <p>5. Content meets legal requirements but less helpful in steering Council's attention to areas where changes in strategic approach to management might be valuable. For example: - identification of procurement as a weak area early in the year could have been followed up with full examination of factors affecting performance, rather than limited to meeting minimum requirements - risk assessments associated with decisions on Sensio by SDC</p> |

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| | | <p>were not examined, only formal reporting structure Capital project management will be critical for the Council in its financial performance over the next three years, so deserves close attention. Refuse / waste collection is vital for both climate and financial performance and audit of both absolute performance, and how we do relative to peer councils should be high priority Suggest it would be reasonable to take at each meeting the overall assessments from auditors, and at least one detailed audit of scope for improvement in a specific area</p> |
| 3 | <p>What is your view on the quality of the reports received?</p> <p>a) From SDC officers b) From Grant Thornton</p> | <p>1. a) Great b) Great</p> <p>2. a) SDC - good b) GT - good</p> <p>3. a) Generally good, detailed reports. It is important to hear the negative and the positive. b) We have received very limited reports from Grant Thornton and have not seen them very much at meetings.</p> <p>4. Based on just one year of Audit committee experience, but many years of other public service reports, I think they are very good, Grant Thornton in particular is good on both detail and overview. In terms of our own reports, I salute what Jennifer has achieved in a short time since she was appointed. However, I feel there is a heap more we as Councillors should be looking at. It feels like we are only looking at the mountain peaks that are so visible and obvious, and not the foundations that lead up to the peaks. This is a much bigger picture that we should be discussing AT our meetings amongst Members and with our expert advisers. I would appreciate this being on the agenda. It is absolutely not about being critical of any reports from officers, because the reports we are given are good quality. However, I feel there is a lot sitting beneath that would be good to discuss. Maybe not every meeting, but</p> |

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| | | <p>at least once a year we should be talking about what is NOT in the reports presented to Audit. We are very fortunate to be in a position for full overview of all Council activity across all sectors. Unlike the Advisory Committees. Also, we are fortunate to be able to look at real figures and outcomes rather than plans and policies which may or may not come to fruition, or which may or may not cost the Council a lot more than expected. I feel this is not appreciated nor addressed in the details we discuss, and it is hard to discuss them, because our agendas are so tied to precise reports from Officers, rather than also being open to wider-ranging questions and discussions about what more we could be looking at.</p> <p>5. Reports are good - both Internal Audit (despite resource constraints) and Grant Thornton. I'm not sure we do them justice in terms of following up to look at scope for improvement. Is that up to us to press for as a committee or could it be input from officers ?</p> |
| 4 | Is the level of detail correct? | <p>1. I think so. 2. Difficult to say as there isn't a standard to judge from. 3. Yes 4. yes and no, see above. 5. See reply under 1 above. I'd like to see each meeting look at the audit implications for performance improvement in a specific area, so that we develop a cross-committee view on scope for better service delivery or better management of costs</p> |
| 5 | What improvements would you like to see in reports? | <p>1. Not sure at the moment. 2. Reports are fine 3. I possibly need more time to consider this question.</p> <p>4. Please can we use this next year to work together as Members, for a really strategic look at what Audit can do. I do not want to burden officers with preparing reports that we just sign off. What I do want to see is more overview, more strategy, more prioritisation at the Council in general, and the Audit Committee is the perfect place to start,</p> |

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| | | <p>because that is where the numbers and facts are presented. So, no changes in the reports from Officers, until we have discussed and agreed both a simplification and a deepening of what is in them.</p> <p>5. See reply under 1 and 4 above. We are able to look across past performance and should be able to think about scope for future improvement. It would make the budget process more effective.</p> |
| 6 | Is it helpful to have Grant Thornton present at some meetings? | <p>1. Yes 2. Definitely 3. Yes, as long as they bring an informative report with them. 4. Yes, very much. 5. Yes - definitely.</p> |
| 7 | <p>a) Do you think your personal contribution has been effective?</p> <p>b) What steps do you think could be taken to improve your personal contribution further?</p> | <p>1. a) I think I have more to learn. b) As above, mostly down to me. 2. a) Yes b) None as I am no longer on the committee 3. a) Reasonably. I am learning about audit all the time and hope that the second year I will be more effective. b) CPD and continuous training. 4. a) I have made many contributions. Have they been effective? I'm not sure, I simply can't tell. I believe what holds my contributions back is not within the control or purview of the Audit Committee, it is the political make up of the Council which is sadly (to my mind) too focused on political parties and not enough on what is evidence-based and therefore best for the taxpayer. I hope my contributions have been helpful and constructive, because I just love being on Audit. b) More training to be given the confidence to understand accounts. Not being sent supplementary items in the last 48 hours before a meeting, when I might struggle to find the time to read and consider them thoroughly.</p> |

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| | | <p>5.</p> <p>a) Not sure! I did raise here, and at FIAC, concerns about risks as borrowing commitments grow but not sure I did it as well as I could have. I have also raised issues about staff shortages and financial and service risks - but with limited impact.</p> <p>b) It might help to have a more structured approach - as suggested above - with overall audit reports plus one detailed assessment of an area in each meeting. That could focus everyone's attention more clearly.</p> |
| 8 | Any other comments | <p>1. No</p> <p>2. SDC should work to a recognised standard not best practice which will vary from person to person.</p> <p>3. I feel officers are always willing to answer any questions members have, however many or detailed they are.</p> <p>4.</p> <p>a) As a general comment - and not just Audit ! - I find it immensely frustrating when information comes in only in the last 48 or even 24 hours or even on the day. Most Councillors have daytime jobs, and it is hard to do any agenda justice i.e. be fully prepared through reading and having time to THINK, if pertinent information is sent in only just beforehand (in terms of our working lives). I appreciate this stems from inadequate staffing at the Council - a situation which is tough and beyond our control, so I have no intention whatsoever of asking officers to be further stretched or stressed. They work hard enough as it is. However, I would like to see a rule that unless truly urgent, an item which cannot be fully shared and informed 7 days in advance, be considered at the meeting whether it could be postponed to the following one. This must not be used politically to kick a can down the road or avoid discussion on urgent or time-constrained issues, but good management and leadership will appreciate that time for good preparation makes all the difference to a useful meeting.</p> <p>b) We are not using our co-opted members enough. They are highly skilled and actually</p> |

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| | <p>have the professional expertise to see, understand and elaborate on issues that we should be addressing. I don't know whether it is that they feel this is above all a Councillor-led committee and so they should hold back a bit, but I was sorry this last year not to hear more from them. I would like them encouraged to speak both more, and to express themselves more strongly in guiding us.</p> <p>5. Because we meet relatively infrequently it's hard to get an idea of each member's interests and strengths. It might be worth organising a working group on a specific performance area to bring together those who are willing.</p> |
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